T 22.2/15:6379/990
Exempt Organizations Comput.. '91 0077

Exempt Organizations Computer Systems Codes

(Quick Reference for EP/EO Specialists)

FY – 1991

Department of the Treasury
Internal Revenue Service
Document 6379 (Rev. 10-90)

READEX MICRO best copy available

Audit Information Management System

Application Control System

Technical Time Reporting System (and ETTS)

BMF Entity Vouchers

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EO/AIMS

Activity Codes

Form 990/990-EZ (MFT 67)
(Note: All references to Form 990 will also include Form 990-EZ)

327 501(c)(1) U.S. Instrumentality
328 501(c)(2) Title Holding Corporation
339 Private School
340 Educational Other Than Private School
341 501 Other
342 Religious Organization
343 Scientific Organization
344 Hospital/Other Health Service
345 Church Tax Inquiry
347 501(c)(4) Civic League, Social Welfare
348 NEC1
349 Approved Church Examination
350 501(c)(5) Labor Organization
351 501(c)(5) Agricultural or Horticultural Organization
354 501(c)(6) Business League, Gross Income Under $100,000
355 501(c)(6) Business League, Gross Income $100,000 and Over
358 501(c)(7) Pleasure, Recreational, or Social Club
360 501(c)(8) Fraternal Beneficiary Lodge
361 501(c)(9) Employee Beneficiary Association
363 501(c)(10) Fraternal Lodge
364 501(c)(11) Teacher Retirement Fund Association
365 501(c)(12) Mutual, Assets Under $500,000
366 501(c)(12) Mutual, Assets $500,000 and Over
369 501(c)(13) Cemetery Company
371 501(c)(14) Credit Union, Assets Under $500,000
372 501(c)(14) Credit Union, Assets $500,000 and Over
373 501(c)(15) Mutual Insurance Association
374 501(c)(16) Financing of Crop Operations
375 501(c)(17) Supplemental Unemployment Trust
376 501(c)(18) Employee Funded Pension Trust
377 501(c)(19) Veterans Organization
378 501(c)(20) Legal Service Organization
381 501(e) Cooperative Hospital Service Organization

382 501(c)(22) Withdrawal Liability Payment Fund
397 501(c)(23) War Veterans Before 1880
398 501(c)(24) Trust of Terminated Plans
399 501(c)(25) Real Property Title Holding Company

Form 990-BL (MFT 56)

379 501(c)(21) Black Lung Trust

Form 990-C (MFT 33)

383 521 Farmers' Cooperative, Gross Income Under $10 Million
384 521 Farmers' Cooperative, Gross Income $10 Million and Over
385 Taxable Farmers' Cooperative

Form 990-PF (MFT 44)

329 501(c)(3) Private Foundation, Assets Under $25,000
330 501(c)(3) Private Foundation, Assets $25,000 Under $100,000
331 501(c)(3) Private Foundation, Assets $100,000 Under $500,000
332 501(c)(3) Private Foundation, Assets $500,000 Under $1 Million
333 501(c)(3) Private Foundation, Assets $1 Million and Over
346 NECT

Form 990-T (MFT 34)

386 501(c)(2) Title Holding Corporation
387 501(c)(3) Private Foundation
388 501(c)(3) Other Than Private Foundation
389 501(c)(4) Civic League, Social Welfare
390 501(c)(5) Labor, Agricultural, or Horticultural Organization
391 501(c)(6) Business League
392 501(c)(7) Pleasure, Recreational, or Social Club
393 501(c)(8) Fraternal Beneficiary Lodge
394 501 All Others

Form 1041, 1041-A (MFT 05, 21, 36)

337 Standard Form 1041, 1041-A

Form 1065 (MFT 06, 35)

380 501(d) Religious or Apostolic Association

Form 1120 (MFT 02, 32)

338 Standard Form 1120 for a Private Foundation with Revoked Exemption
385 Taxable Farmer's Cooperative
395 1120 POL/Exempt
396 Form 1120-POL

Form 4720 (MFT 50)

334 4911, 4941 thru 4945 Private Foundation

Form 5227 (MFT 37)

335 4947(a)(2), Assets Under $100,000
336 4947(a)(2), Assets $100,000 and Over

Form 940 (MFT 10, 80)

352 Employer's Annual Federal Unemployment Tax Return

Form 941 (MFT 01, 17)

353 Employer's Quarterly Federal Tax Return

Form 942 (MFT 04, 18)

356 Employer's Quarterly Tax Return for Household Employees

Form 943 (MFT 11, 19)

356 Employer's Annual Tax Return for Agricultural Employees

Form CT-1 (MFT 09, 71)

356 Employer's Annual Railroad Retirement Tax Return

Form CT-2 (MFT 72)

356 Employee Representatives Quarterly Railroad Retirement Tax Return

Appeals Issue Codes (EO)

Specialist's Recommended Action (Left Most Digit)

1 Revocation
2 Change of Subsection
3 Termination
4 Unrelated Business Income Tax
5 Private Foundation Excise Tax
6 Change in Foundation Status
7 Other Returns, Tax and Penalties
8 Other

Primary Issue Involved (Middle Digit)

1 Inurement
2 Operational Test
3 Organizational Test
4 Discrimination
5 Political Action or Activities
6 Advertising Income
7 Chapter 42 Taxes
8 Other

Alternative Issue (Right-Most Digit)

1 Unrelated Business Income Tax
2 Chapter 42 Taxes
3 Change of Subsection
4 Other
5 None

*Asset Codes (EO)

0 No assets
1 Under $10,000
2 $10,000 - $24,999
3 $25,000 - $99,999
4 $100,000 - $499,999
5 $500,000 - $999,999
6 $1,000,000 - $4,999,999
7 $5,000,000 - $9,999,999
8 $10,000,000 - $49,999,999
9 $50,000,000 and Over

*Also Income Codes.

Disposal Codes

Examined–Agreed Disposal Codes

Change in Tax Liability (Including Penalties)

03 Closed Before Issuance of a 30-Day Letter–Agreement Recieved
04 Closed After Issuance of a 30-Day Letter–
06 Chapter 42–Under Tolerance
09 Closed After Issuance of a 90-Day Letter–
12 Other–(No Appeals Issue Code(s) Present)

Change in Organization Status

01 Notification Letter for Delinquent Returns Under EO Jurisdiction
08 Other Change
13 Revocation of Exempt Status
14 Termination of Exempt Status
15 Delinquent Non-EO Return Secured
16 Change in Subsection
17 Change in Foundation Status
18 Written Advisory–Form 5666 Referral Required
19 Adjustment to Income and/or Deductions
01 Delinquent EO/All Other

Examined-Unagreed Disposal Codes

Change in Either Tax Liability or Organization Status

05 Church Examination–Unagreed
07 Closed to Appeals–Petition to Appeals Filed After Issuance of a 30-Day Letter
11 Closed to Appeals–Petition to Tax Court Filed After Issuance of a 90-Day Letter
12 Closed to Appeals–Other

Examined-No Change Disposal Codes

No Change in Either Tax Liability or Organization Status

02 No Change/No Change Advisory

Claims

34 Claims

Non-Examined-Classification Disposal Codes

Accepted on Manual Classification (Non-SERFE)

20 Regular Classification

Disposal Codes (Non-Examined Screening) (Applicable to Source Code 02 ONLY)

Accepted During Screening (SERFE)

21 Questionable Items Explained
22 No Examination Potential on Current Year and No Change on the Prior Year Examination
23 Excess Workload for POD
24 Inadequate Staffing at Grade Level
25 Major Shift in Examination Program Emphasis
26 Other

Non-Examined-Survey Disposal Codes

Surveyed Before Assignment

35 Excess Inventory
50 No Examination Potential
51 Inadequate Staffing at Grade Level
52 Major Shift in Examination Program Emphasis
31 Other

Surveyed After Assignment

32 Surveyed at the EO Group Level

Non-Examined-Miscellaneous Disposal Codes

30 Transfer Out of District
38 Reference and Information Return
99 Other

Disposal Code Priority (When Several May Apply)

Priority	Code	Description
1		(Any Unagreed (Appeals) Disposal Code – 05, 07, 11, or 12)
2	13	Revocation of Exempt Status
3	01	Notification Letter for Delinquent EO Returns*
4		(Any Agreed Tax or Penalty Disposal Code – 03, 04, 09 or 12)
5	16	Change in Subsection
6	17	Change in Foundation Status
7	15	Notification Letter for Delinquent non-EO Returns
8	19	Adjustment to Income and/or Deductions
9	18	Written Advisory (Form 5666 Referral Required)
10	14	Termination of Exempt Status
11	08	Other Change
12	02	No Change/No Change Advisory

*Assumed to be Agreed

Examination Techniques

1 Office Interview Examination
2 Office Correspondence Examination
4 Field Examination

File Source Code

2 BMF
5 NMF
6 NMF–With SSN
7 NMF–Temporary TIN

Forms and EO/AIMS Command Codes

Form 5588-CC AMNON

EO Non-Master File Request

Form 5595-CC AMSTU, AMSTUR, AMREQ, AMREQ4, AMLAB, AMFRZR, AMFRZS

EO Update

Form 5596-CC AMSOC

EO Non-Examined Closing Information

Form 5597-CC AM424

EO BMF Request

Form 5597-B-CC AM424

EO Multiple BMF Request

Form 5597-C-CC AM424E, AM424R

EO Record Retention Agreement Request

Form 5598-CC AMAXU

EO Correction Request

Form 5599-CC AMLOC

EO Examined Closing Record

Form 6033-CC AM427

EO Request for SERFE Scored Return

MFT Codes	Form Numbers	Master File
01	941	BMF
02	1120 (All)	BMF
04	942	BMF
05	1041	BMF
06	1065	BMF
09	CT-1	BMF
10	940	BMF
11	943	BMF
17	941	NMF
18	942	NMF
19	943	NMF
21	1041	NMF
32	1120	NMF
33	990-C	BMF/NMF
34	990-T	BMF/NMF
35	1065	NMF
36	1041-A	BMF/NMF
37	5227	BMF/NMF
44	990-PF	BMF/NMF
50	4720	BMF/NMF
56	990-BL	NMF
67	990/990EZ	BMF/NMF
71	CT-1	NMF
72	CT-2	NMF
80	940	NMF

Organization Codes

Organization Code consists of four digits. These digits identify function, branch, and group designations.

Function Code (first digit)

This code identifies the EP/EO Division and will always be 7.

Branch Codes (second digit)

This code identifies the branch within the EP/EO Division.

1 Employee Plans
2 Exempt Organizations
3 Technical/Review Staff

Group Code (third and fourth digits)

This identifies the group within a branch.

Principal Issue Codes

01 Advertising Income
02 Business with Non-Members
03 Deductibility of Contributions/Dues
04 Delinquent Filing of EO Returns
05 Delinquent Filing of Return (Other)
06 Discontinued Operations
07 Discrimination
08 Employee Benefits
09 Excess Business Holdings
10 Failure to Distribute
11 Grassroots Lobbying
12 Inadequate Records
13 Incomplete Returns
14 Inurement
15 Jeopardy Investments
16 IRC 4962 Abatements
17 Legislative Activities
18 Non-Exempt Activities
19 Non-Patronage Income
20 Operating in a Commercial Manner
21 Operational Test
22 Organizational Test
23 Particular Services for Members
24 Patronage Dividends
25 Political Activities
26 Private Foundation Status
27 Private vs. Public Interests
28 Public Information Not Reported 501(c)(3)
29 Rental Income from Debit-Financed Property
30 Self Dealing
31 Taxable Expenditures
32 Tax on Investment Income
33 Unrelated Trade or Business (Other)
34 Other
49 Approved Church Examination
53 Chapter 42 – Under Tolerance

Project Codes

A three-digit code used to identify a Special Emphasis Program, a referral to Examination Division or a Private School category.

Referrals To Examination Division

First Digit

1 Form 1099
2 Form W-2
3 Form W-4
4 Delinquent Return
5 Referral To CID
6 Embezzlement
7 Revocation
8 Questionable Item(s)
9 Other

Second and third digits identify the number of referrals and will range from 01 through 99.

Private Schools

050 Pre-School
051 Elementary and/or Secondary School
052 College or University
053 School for the Handicapped or Emotionally Disturbed
054 Other

Special Emphasis Programs (SEP's)

070 TCMP (With Source Code 80)
071 Incomplete Returns
072 Large Case—Income/Asset Code 9
073 Large Case—Income/Asset Code 8
074 Political Action Committee (PAC's)
075 Private School Project
076 Lobbying & Political Activities
077 990-T Filed by a Church
078 Large 990-T Project (Not TCMP)
079 Delinquent Forms 990-T
080 Farmers' Cooperative
081 Assigned by Key District Office
082 Assigned by Key District Office
083 Assigned by Regional Office
084 Assigned by Regional Office
085 Assigned by National Office
086 990-PF (Unable to Locate.)
902 Charitable Solicitations

Push Codes (EO)

For a Current or Prior Year Examination

020 Delinquent Return
021 Substitute for Return
041 Current Year Pick-up

For a Subsequent (Future) Year Examination

022 Follow-Up: Exemption Granted
023 Follow-Up: Unrelated Business Income
024 Follow-Up: Payout Provisions
025 Follow-Up: Other

Regional Codes/Key District Office Codes

Region Code (shown in parentheses). Key District Office Code is used in the formulation of the File Number. EO Specialist's Number and Reviewer's Number

North Atlantic Region	**(6)**	**Midwest Region**	**(3)**
Brooklyn	11	Chicago	36
Mid-Atlantic Region	**(8)**	**Southwest Region**	**(5)**
Baltimore	52	Dallas	75
Southeast Region	**(1)**	**Western Region**	**(9)**
Atlanta	58	Los Angeles	95
Central Region	**(4)**		
Cincinnati	31		

SERFE FORMULAE

01 990/990-EZ-501(c)(3), 501(e), 501(k), or 4947(a)(1)
02 990/990-EZ-501(c)(4)
03 990/990-EZ-501 All Others
04 990-PF
05 990-C
06 990/990-EZ-501(c)(5)
07 990/990-EZ-501(c)(6)
08 990/990-EZ-501(c)(7)
09 990-T (EO Status Less Than 20)
10 5227
11 4720
12 1120 POL

SERFE Condition Code/Score Range (Effective 3-1-90)

Condition Code	Applicable Formula(s)	Description of Code
A	01-04, 06, 07 and 08	Debt Financed Property
B	01	Incomplete Return Tax Protester
C	01, 03 and 04	Final Return
D	01	Political Expenditures
	04	1120 POL
	08	501(c)(7) Non Member/ Investment Income
E	01, 02, 03, 06, 07 and 08	990-T Nonfiler Potential
F	01, 03, 06, 07 and 08	Employment Tax Issue
G	01, 02, 03, 06, 07 and 08	New Activities
H	01, 02, 03, 06, 07 and 08	Unrelated Business Income
I	06 and 07	Legislative Activities
J	01-04, 06, 07 and 08	990-T Filer
M	02	Employment Tax
	03	501(c)(12) Non Member Income
	04	Administrative Expenses
	08	501(c)(7) 15% Test
N	03	501(c)(9) Investment Income
	04	Self Dealing
	05	Section 1382
	08	501(c)(7) 35% Test
O	04	Undistributed Income
	05	Patronage Dividends
	08	Discrimination
P	04	Investment in Business Enterprise
Q	04	Jeopardy Investment
R	04	Taxable Expenditures
T	01-12	Highest Score Range
U	01-12	Next Highest Score Range
V	01-12	Next Highest Score Range
W	01-09, 11 and 12	Next Highest Score Range
X	01-08 11 and 12	Next Highest Score Range
Y	01, 02, 04-08 and 12	Next Highest Score Range
Z	02, 05, 06, 07 and 12	Lowest Score Range

Source Codes

02 SERFE Selected Return
03 Computer Assisted Examination
05 Related Pick-up—SERFE
06 Interest Abatement Claims
12 Delinquent Return—SERFE
20 Regular Classification
30 Claim for Refund
40 Multi-Year Examination
41 Automatic Related
42 TC-427 SERFE Related—(Obsolete effective 01-01-90)
43 TC—424 Related—(Obsolete effective 01-01-90)
44 Delinquent Returns
45 Reference and Information Return
50 Related Pick-Up
60 Information Report
62 National Office Request or Project
63 Appeals Division Referral or Request
65 Collection Division Referral or Request
66 CID Referral or Request
67 Regional or District Office Project
73 Organization's Request
75 Justice Department Referral or Request
76 Examination Initiated by Referral or Request (Other Agency)
77 State Information
80 TCMP
90 Regular Fraud
98 Justice Department Case

Source Codes (By Category)

SERFE

02 SERFE Selected Return

Claim

30 Claim for Refund

Multi-Year Examination

40 Multi-Year Examination

Related Pick-up

05 Related Pick-up—SERFE
12 Delinquent Return—SERFE
41 Automatic Related
42 TC-427 SERFE Related—(Obsolete effective 01-01-90)
43 TC-424 Related—(Obsolete effective 01-01-90)

44 Delinquent Return—Non-SERFE
50 Related Pick-up—Non-SERFE

Examination Initiated by IRS

20 Regular Classification
60 Information Report
62 National Office Request or Project
63 Appeals Division Referral or Request
65 Collection Division Referral or Request
66 CID Referral or Request
67 Regional or District Office Project

Examination Initiated by Others

73 Organization's Request
75 Justice Department Referral or Request
76 Other U.S. Agency Referral or Request
77 State Information

TCMP

80 TCMP

Fraud

90 Regular Fraud
98 Justice Department Case

Miscellaneous

45 Reference and Information Return

Specialist Series

Must be equal to:

512 Revenue Agent
526 Tax Auditor
987 Tax Law Specialist
512, 987 Group Manager

Subsection Codes

01	501(c)(1)
02	501(c)(2)
03	501(c)(3)
04	501(c)(4)
05	501(c)(5)
06	501(c)(6)
07	501(c)(7)
08	501(c)(8)
09	501(c)(9)
10	501(c)(10)
11	501(c)(11)
12	501(c)(12)
13	501(c)(13)
14	501(c)(14)
15	501(c)(15)
16	501(c)(16)
17	501(c)(17)
18	501(c)(18)
19	501(c)(19)
20	501(c)(20)
21	501(c)(21)
22	501(c)(22)
23	501(c)(23)
24	501(c)(24)
25	501(c)(25)
40	501(d)
50	501(e)
60	501(f)
70	501(k)
80	521
90	4947(a)(2) (Split Interest)
91	4947(a)(1) Public Charity (Form 990/990-EZ Filer)
92	4947(a)(1) Private Foundation (Form 990-PF Filer)
93	1381(a)(2) Taxable Farmers' Cooperative

Status Codes (EO)

00 Document in Transit (Computer Generated)

Status Code 00 is generated for each account established on AIMS as either an automatic or related return selection. It is also generated for each individually requested account for which the return is not housed in the local service center and for which a specific Status Code was not specified on the requesting document.

Note: For related return selections, a source Code of 45 (Reference and Information) is generated along with the Status Code 00.

Status Code 00 is automatically updated to an 06 (Awaiting Classification) after the account has been on AIMS for two weeks.

While in Status Code 00, an account is not included in inventory reports. Accounts with a Source Code 45 are not included in inventory reports until they have been on AIMS for sixty days.

06 Awaiting Classification (Computer Generated)

Status Code 06 is generated for each account established on AIMS as the result of SERFE order. It is also generated for each individually requested account for which the return is housed in the local service center and for which a specific Status Code was not specified on the requesting document.

08 Selected, Not Assigned

Status Code 08 is used to indicate that an account has been selected for examination but has not yet been assigned to a specific group.

10 Assigned, No Time Applied

Status Code 10 is used to indicate that an account has been assigned to a group but not to an individual specialist, or has been assigned to a specialist who has not yet applied technical time to the case.

12 Started

Status Code 12 is used to indicate that an account has been assigned to a specialist and that technical time has been charged to the case.

20 Review

Status Code 20 is used to indicate that an account has been transferred to the review staff for review.

22 30-Day Letter

Status Code 22 is used to indicate that an account is in 30-day letter status awaiting a response from the organization under examination.

24 90-Day Letter

Status Code 24, is used to indicate that an account is in a 90-day letter status awaiting a response from the organization under examination.

30 Suspense, Form 1254

Status Code 30 is used to indicate that an account has been put into a suspense status and that a Form 1254 (Examination Suspense Report) has been put into the case file.

32 Suspense, General Fraud

Status Code 32 is used to indicate that an account has been put into a suspense status awaiting the settlement of criminal charges made during a joint investigation.

38 Suspense, All Other

Status Code 38 is used to indicate that an account has been put into a suspense status awaiting technical advice from the National Office, or that the district or regional office has put the account into a suspense status for a reason not defined by Status Codes 30 or 32.

51 Locally Defined
52 Locally Defined
53 Awaiting Input of ADJ47/ADJ47A
54 Locally Defined
55 Locally Defined
56 Locally Defined

60 RPM Control

81-88 Not used by EO. Assigned by Appeals

90 Closed (Computer Generated)

Status Code 90 is generated for each account closed with a No-Change or an Agreed Examined Disposal Code. It is also generated for each account closed with a Non-Examined Disposal Code unless the account was closed with a Disposal Code of 30 (Transfer Out of District) in which case, the account will carry the Status Code present at the time of closing.

EO EACS

Affiliation Codes

1 Central Organization (No Group Ruling)
2 Intermediate Organization
3 Independent Organization
6 Central Organization (Group Ruling—Non-Church or Non 501(c)(1))
7 Intermediate Organization (Group Ruling)
8 Central Organization (Group Ruling—Church or 501(c)(1))
9 Subordinate

EO EACS

Classification	IRC Section
1	01—Government Instrumentality
	02—Title Holding Corp.
	03—Charitable organization
	04—Civic League
	05—Agricultural organization
	06—Board of Trade
	07—Pleasure, Recreational or Social Club
	08—Fraternal Beneficiary Society, Order or Association
	09—Voluntary Employees Beneficiary (Nongovernment entity)
	10—Domestic Fraternal Society
	11—Teachers Retirement Fund Assoc.
	12—Benevolent Life Insurance Assoc.
	13—Burial Association
	14—Credit Union
	15—Mutual Insurance Association
	16—Crop Financing Corporation
	17—Supplemental Unemployment Compensation Trust
	18—Employee Funded Pension Trust
	19—War Veterans Organization
	20—Legal Service
	21—Black Lung Trust
	22—Multiemployer Pension Plan
	23—Pre — 1880 Veterans Assoc.
	24—ERISA Section 4049 Trust
	25—Title Holding Corp. or Trust
	40—Apostolic Organization
	50—Coop. Hospital Service Org.
	60—Coop. Service Organization of Operating Educational Organization
	80—Farmers' Cooperative
	90—92—NECT
	93—Taxable Farmers' Cooperative
2	03—Educational Organization
	04—Local Association of Employees
	05—Horticultural Organization
	06—Business League
	09—Voluntary Employees Beneficiary Association (Government)
	12—Mutual Ditch or Irrigation Company
	13—Cemetery Company
	14—Other Mutual Corporation or Association

3	03—Literary Organization 04—Social Welfare Organization 05—Labor Organization 06—Chamber of Commerce 12—Mutual or Cooperative Telephone Company
4	03—Organization to Prevent Cruelty to Animals 06—Real Estate Board 12—Other Mutual or Cooperative type Organization
5	03—Organization to Prevent Cruelty to Children
6	03—Organization for Public Safety Testing
7	03—Religious Organization
8	03—Scientific Organization

Deductibility Codes (EACS)

1 Contributions to the Organization are Deductible
2 Contributions to the Organization are not Deductible
4 Contributions to the Organization are Deductible under Treaty Provisions

Disposition Codes (EACS) (EO/BMF Status Codes)

01 Unconditional
02 Conditional
70 Denied
71 Failed to Establish
72 Refusal to Rule/Withdrawal of Application

Employment Code (EACS)

W IRC 501(c)(3) Organization Not Subject to FUTA
Blank All others

Form Numbers (EACS/EDS)

1023 Application for Recognition of Exemption—IRC Sections 501(c)(3), 501(e), 501(f), 501(k)
1024 Application for Recognition of Exemption—IRC Sections 501(c)(02, 04, 05, 06, 07, 08, 09, 10, 12, 13, 15, 17, 19, 20, 25)
1025 No Application (Dummy Form Number)—IRC Sections 501(c)(01, 11, 14, 16, 18, 21, 22 and 24) and 501(d) or 4947(a)
1026 Group Exemption Application—Any IRC Section (EDS only)
1028 Application for Recognition of Exemption—IRC Section 521

Foundation Codes (EACS)

02 Exempt Operating Foundation—IRC 4940(d)(2)
03 Private, Operating
04 Private, Non-Operating
09 Suspense
10 170(b)(1)(A)(i)
11 170(b)(1)(A)(ii)
12 170(b)(1)(A)(iii)
13 170(b)(1)(A)(iv)
14 170(b)(1)(A)(v)
15 170(b)(1)(A)(vi)
16 509(a)(2)
17 509(a)(3)
18 509(a)(4)

Management Information Report Indicators

2 Open Case
4 Closed Case
5 Open and Closed Within the Same Month
8 Error Record

Pension Plan Codes (EACS)

1 Yes—Organization has a Pension Plan
2 No—Organization does not have a Pension Plan

Region/Key Districts and Related Districts

EP/EO Key District for Application Processing through EACS/EDS

Region	Key District	Service Centers	Related Districts
North Atlantic	11 Brooklyn	19 Brookhaven SC	01 Augusta 02 Portsmouth 03 Burlington 04 Boston 05 Providence 06 Hartford 13 Manhattan 14 Albany 16 Buffalo
Mid-Atlantic	52 Baltimore	28 Philadelphia	22 Newark 23 Philadelphia 51 Wilmington 25 Pittsburgh 54 Richmond 66 Puerto Rico 98 FOD
Southeast	58 Atlanta	07 Atlanta SC	56 Greensboro 57 Columbia 59 Jacksonville 62 Nashville 63 Birmingham 64 Jackson 65 Ft. Lauderdale 71 Little Rock 72 New Orleans
Central	31 Cincinnati	17 Cincinnati SC	34 Cleveland 35 Indianapolis 38 Detroit 55 Parkersburg 61 Louisville
Midwest	36 Chicago	09 Kansas City SC	37 Springfield 39 Milwaukee 41 St. Paul 42 Des Moines 43 St. Louis 45 Fargo 46 Aberdeen 47 Omaha 81 Helena
Southwest	75 Dallas	18 Austin SC	48 Wichita 73 Oklahoma City 74 Austin 76 Houston 83 Cheyenne 84 Denver 85 Albuquerque 86 Phoenix 87 Salt Lake City
Western	95 Los Angeles	89 Fresno SC	33 Laguna Niguel 99 Honolulu 68 Sacramento 77 San Jose 88 Las Vegas 82 Boise 91 Seattle 92 Anchorage 93 Portland 94 San Francisco

Status Codes

Open Status (EO/EACS)

31 In Review
32 Returned from Review
33 Reversal of Status 31 Input in Error
36 Unassigned in EP/EO
37 Suspense
40 Sent Adverse Determination
51 District Office Unassigned in Service Unit
52 Assigned to Specialist
53 National Office Unassigned (Computer Generated)
54 Transfer to Appeals
56 Technical Advice Transfer
57 Transferred to National Office for Technical Advice (Computer Generated)

Closed Status (EO/EACS)

01 Approved
02 Disapproved
03 Incomplete
04 Withdrawn by T/P
06 Screened Out
08 Refusal to Rule
09 Forward to Other Than National Office
10 Transferred to National Office
11 Failure to Establish
12 Other
30 Correction Disposal

Type of Request Codes (EACS/EDS)

I Initial
A Amendment
T Termination of Exempt Status
P Termination of Private Foundation Status
F Private Foundation Follow-Up
R Returned, Post Review

TYPE OF ENTITY (EDS)

Type of Entity (EDS)

C Corporation
T Trust
O Association

EO Technical Time Reporting

Activity Codes

Operational Time (Part I) (EO)[1]

For operational time reporting, Activity Code is a six-digit entry on Form 6490, Column h. The first three digits identify the type and class of return on which operational time is expended. The last three digits identify the branch to which the time is charged (always 100 for EO with one exception).

	Description
301109	Determinations—Case Grade 9
301111	Determinations—Case Grade 11
301112	Determinations—Case Grade 12
301113	Determinations—Case Grade 13
303100	Technical Screening Determinations
304100	Determination Letter Review
305100	Taxpayer Delinquency Investigations and Information Return Penalties
313100	Classification
314100	Survey
315100	Examination Case Review
316100	Other Review
317100	Information and Collateral Report, Engineering and Valuation, and Offers in Compromise
318100	Other Compliance
318101	EP/EO Support and Processing Coordination
318102	Quality Improvement Projects (QIP)
318103	EO-1040, 1041, and 1120 Adjustments
318104	EO/BMF Cleanup
321100	Other Determinations
322100	Preparers Project
327100	501(c)(1) U.S. Instrumentality
328100	501(c)(2) Title Holding Corporation
329100	501(c)(3) Private Foundation, Assets under $25,000
330100	501(c)(3) Private Foundation, Assets $25,000-$100,000
331100	501(c)(3) Private Foundation, Assets $100,000-$500,000
332100	501(c)(3) Private Foundation, Assets $500,000-$1 Million

Description	
333100	501(c)(3) Private Foundation, Assets $1 Million and over
334100	Form 4720, IRC 4911 and IRC 4941 thru 4945 Private Foundation
335100	Form 5227, IRC 4947(a)(2), Assets under $100,000
336100	Form 5227, IRC 4947(a)(2), Assets $100,000 and over
337100	Form 1041, Form 1041-A
338100	Form 1120, Private Foundation with Revoked Exemption
339100	Private Schools
340100	Educational other than Private School
341100	501(c)(3) Other
342100	Religious Organization
343100	Scientific Organization
344100	Hospital/Other Health Services
345100	Church Tax Inquiries
346100	NECT, Form 990-PF
347100	501(c)(4) Civic League, Social Welfare
348100	NECT, Form 990/990-EZ
349100	Approved Church Examinations
350100	501(c)(5) Labor Organization
351100	501(c)(5) Agricultural or Horticultural Organization
352100	Form 940
353100	Form 941
354100	501(c)(6) Business League, Gross Income under $100,000
355100	501(c)(6) Business League, Gross Income $100,000 and over
356100	Forms 942, 943, CT-1, and CT-2
358100	501(c)(7) Pleasure, Recreational, or Social Club
360100	501(c)(8) Fraternal Beneficiary Lodge
361100	501(c)(9) Employee Beneficiary Association
363100	501(c)(10) Fraternal Lodge
364100	501(c)(11) Teachers Retirement Fund Association

Description	
365100	501(c)(12) Mutual, Assets under $500,000
366100	501(c)(12) Mutual, Assets $500,000 and over
369100	501(c)(13) Cemetery Company
371100	501(c)(14) Credit Union, Assets under $500,000
372100	501(c)(14) Credit Union, Assets $500,000 and over
373100	501(c)(15) Mutual Insurance Association
374100	501(c)(16) Financing Crop Operations
375100	501(c)(17) Supplemental Unemployment Trust
376100	501(c)(18) Employee Funded Pension Trust
377100	501(c)(19) Veterans Organization
378100	501(c)(20) Legal Service Organization
379100	501(c)(21) Black Lung Trust
380100	501(d) Religious or Apostolic Association
381100	501(e) Cooperative Hospital, Service Organization
382100	501(c)(22) Withdrawal Liability Payment Fund
383100	521 Farmers' Cooperative, Gross Income under $10 Million
384100	521 Farmers' Cooperative, Gross Income $10 Million and over
385100	Taxable Farmers' Cooperative
386100	Form 990-T, 501(c)(2) Title Holding Corp.
387100	Form 990-T, 501(c)(3) Private Foundation
388100	Form 990-T, 501(c)(3) Other than Private Foundation
389100	Form 990-T, 501(c)(4)
390100	Form 990-T, 501(c)(5)
391100	Form 990-T, 501(c)(6)
392100	Form 990-T, 501(c)(7)
393100	Form 990-T, 501(c)(8)
394100	Form 990-T, All others
395100	Form 1120 POL/Exempt
396100	Form 1120 POL
397100	501(c)(23) War Veterans Before 1880
398100	501(c)(24) Trust of Terminated Plans
399100	501(c)(25) Real Property Title Holding Company
901	Total Operational Time

Activity Codes (Column h)

Non-Operating Time

For non-operational time reporting, Activity Code is a three-digit entry on Form 6490.

Description	
610	Non-Case Technical Duties
611	ADP Coordination
612	Inventory or AIMS
614	Public Inspection (Freedom of Information, Privacy Act)
615	Tax REform Act of 1986 (TPS Related)
618	Group Manager (EP)
619	Group Manager (EO)
660	Other Management
670	Taxpayer Service and Information
671	Problem Resolution Program
681	Formal Training
682	On-the-Job Training
683	Other Training
730	Administrative Duties
811	Taxpayer Service Details
820	Details to District Functions
823	Details to National Office
824	Details to Regional Office
826	Other Details
830	Leave Time
840	Details In (Negative Adjustment)
860	AWS (Plus or Minus Adjustment)
901	Total Operational Time
903	Total Operational, Non-Operational and Leave Time
905	Total Time Accounted For

EO Technical Time Reporting System (Form 6490)

Key District Office Code (Item 2)

North Atlantic Region		**Midwest Region**	
Brooklyn	11	Chicago	36
Mid-Atlantic Region		**Southwest Region**	
Baltimore	52	Dallas	75
Southeast Region		**Western Region**	
Atlanta	58	Los Angeles	95
Central Region			
Cincinnati	31		

Organization Codes (Item 5)

Organization Code consists of four digits. These digits identify function, branch, and group designations.

Function Code (first digit)

This code identifies the EP/EO Division and will always be 7.

Branch Codes (second digit)

This code identifies the branch within the EP/EO Division

1 Employee Plans
2 Exempt Organizations
3 Technical/Review

Group Codes (third and fourth digits)

This code identifies the group within a branch.

Position Codes (Item 6)

Employee Plans

116 Employee Plans Specialist—Revenue Agent
117 Employee Plans Specialist—Tax Auditor
160 Employee Plans Specialist—Tax Law Specialist
161 Employee Plans Manager
162 Acting Chief, Technical/Review Staff

Exempt Organizations

216 Revenue Agent
217 Tax Auditor
260 Tax Law Specialist
261 Group Manager

EP/EO (Automated) Technical Time System (ETTS)

KDO—ETTS Control Numbers

(Consist of a six-digit code to be used on new automated Form 6490)

Brooklyn	11-1000 to 1999
Baltimore	52-2000 to 2999
Atlanta	58-5000 to 5999
Cincinnati	31-3000 to 3999
Chicago	36-4000 to 4999
Dallas	75-7000 to 7999
Los Angeles	95-9000 to 9999

BMF Entity Vouchers

Affiliation Codes

Refer to Page 20, EACS

Activity Codes

Refer to Page 2, AIMS

Cumulative List Indicator

3 Include in the Quarterly Supplement
9 Take out

Deductibility Codes

Refer to Page 23, EACS

District of Jurisdiction

Refer to Page 13, AIMS

Document Codes

80 Individual Change
81 Mass Change

Employment Codes

Refer to Page 23, EACS

Filing Requirements

990

01 Gross Receipts Exceeding $25,000
02 Gross Receipts that do not Exceed $25,000
03 Group Return Filer
04 501(c)(21) Filing 990-BL
06 501(c)(3) Church not Required to File Form 990
07 501(c)(1) Government Instrumentality
09 Denied, Failed to Establish, or Refusal to Rule
13 Religious Organization (non-church) Not required to file

990-PF

1 Regular 990-PF

990-C

1 Regular 990-C

5227

1 Regular 5227
2 Filer Also Files Form 1041

990-T

1 If 990-T is Required

1120

09 If 1120-POL is Required

Foundation Codes

Refer to Page 23, EACS

Large Case Codes

1 Included in the Large Case Program
2 Remove from the Large Case Program

Pension Plan

Refer to Page 24, EACS

Status Codes

01 Unconditional
02 Conditional
06 State University or College Filing Form 990
07 Church Filing 990-T
10 Pre-Examination of Church
11 School Certification
12 IRC 4947 (a)(1) Trust Filing Form 990 or 990-PF; or IRC 4947 (a)(2) Trust Filing Form 5227; or Taxable Farmers Cooperative Filing Form 990-C
18 Temporary Revocation of Private Foundation (Trust) (Req'd to File 990-PF and 1041)
19 Revocation of Private Foundation (Req'd to File 990-PF and 1120)
20 Termination
21 Unable to Locate
22 Revocation
23 507(a) Termination
24 507(b)(1)(A) Termination
25 507(b)(1)(B) Termination
26 Termination/Merger
28 No longer member of a group ruling
29 Group ruling has been dissolved
40 Application Pending
41 No Reply to Solicitation
42 Reserved
70 Denied
71 Failed to Establish
72 Refusal to Rule

Subsection Codes

Refer to Page 17, AIMS

Type of Organization

1 Corporation
2 Trust
3 Cooperative
4 Partnership
5 Association